

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE**

**PART 428  
CANNABIS AND CONTROLLED SUBSTANCES TAX ACT**

**Section**

428.100	Definitions
428.110	Imposition of Tax
428.120	Tax Stamps; Returns
428.130	Failure To Pay Tax; Penalties

**AUTHORITY:** Implementing and authorized by the Cannabis and Controlled Substances Tax Act (Ill. Rev. Stat., 1987, ch. 120, par. 2151 et seq.).

**SOURCE:** Adopted at 12 Ill. Reg. 15159, effective September 19, 1988; emergency amendment at 14 Ill. Reg. 9251, effective May 22, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 16680, effective September 21, 1990.